

STANWOOD SCHOOL DISTRICT No. 401
Snohomish County, Washington
September 1, 1993 Through August 31, 1994

Schedule Of Findings

1. District Officials Should Report Accurate Staff Mix Information To The Superintendent Of Public Instruction

All school districts are required to report information about each certificated employee's teaching experience, as well as highest degree earned, and course credits in addition to that degree. This information, referred to as staff mix, in part determines how much each district will receive from the state to fund basic education.

During our audit we reviewed personnel files for 12 teachers to determine if the staff mix information was reported accurately. We found three errors in additional course credits reported for these 12 teachers.

To determine if the errors in staff mix reporting were pervasive, we worked in cooperation with the district to review an additional 17 teachers' files. We found three more errors in course credits reported for these 17 teachers.

Of the six errors in staff mix information, four were large enough to result in additional payments from the state for basic education over the past five fiscal years. The approximate overpayments were determined by comparing the affected teachers' placement on the state salary schedule with their intended placement. The differences are summarized by year as follows:

School Year	Amount
1989/90	\$ 3,002
1990/91	1,858
1991/92	7,698
1992/93	13,868
1993/94	7,929
Total	\$34,355

WAC 392-121-021 (1) states in part:

Each school district shall provide . . . such data as . . . to substantiate the district's entitlement to state basic education apportionment.

WAC 392-121-280 states in part:

School districts shall have documentation on file and available for review which substantiates each certificated employee's placement on the state wide salary allocation schedule.

Controls were not adequate to ensure staff mix information reported to the state was accurate for all their teachers.

Without accurate staff mix reporting, the district cannot assure SPI they are asking for only the amount of funding they are entitled to provide basic education services.

We recommend that district officials improve controls to ensure accurate staff mix reports to the state.